



# DEFENSE FINANCE AND ACCOUNTING SERVICE

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DFAS-ADFM

MEMORANDUM FOR OFFICE OF THE UNDER SECRETARY OF DEFENSE  
(COMPTROLLER)(ODCFO)(FP)  
DIRECTOR, MILITARY PAY OPERATIONS, DEFENSE  
FINANCE AND ACCOUNTING SERVICE (PM/CL)

**SUBJECT:** Interim Change to the DoDFMR, Vol 7A, Chapter 44 Regarding the Designation of Afghanistan as a Combat Zone and Combat Zone Tax Relief for Military Personnel Serving in Direct Support of the Afghanistan Combat Zone (DFAS Item # L-38).

The attached Interim Change **23-02** revises Chapter 44 of the DoDFMR, Vol 7A. This change incorporates Executive Order 13239, December 12, 2001, designation of Afghanistan and the airspace above as a combat zone. It also incorporates the Under Secretary of Defense, Personnel and Readiness memorandums dated December 14, 2001 and February 5, 2002. These memorandums provide combat zone tax relief for all military personnel serving in direct support of the Afghanistan combat zone in Uzbekistan, Kyrgyzstan, Pakistan, Tajikistan, and Jordan. The effective date for Afghanistan combat zone designation and direct support combat zone tax relief designations is September 19, 2001.

This is a routine change and the result of directed action that does not affect existing policies. A draft of this change was not provided for comments. Assignment of the interim change number is your authority to initiate a procedural modification to implement this change. Use the attached to initiate the formal change to the DoDFMR, Volume 7A.

  
Jerry S. Hinton  
Director for Finance

Attachment:  
As stated

cc: OUSD(C)(ODCFO)(FP)  
DASD(MPP)(Comp)  
ODGC(F)  
Service Liaisons  
USCG/NOAA/PHS Liaisons  
DFAS-DDM/CL  
DFAS-PMA/CL  
DFAS-PMJE/DE

## **Chapter 44**

### **Withholding Income Tax**

**1. Insert a new subparagraph 440103A.5 to read:**

“Effective September 19, 2001, Executive Order 13239, December 12, 2001, designates Afghanistan, including the air space above, as an area in which Armed Forces of the United States are and have been engaged in combat.”

**2. Insert new subparagraph 440103C.5 to read:**

“5. **Combat Zone Tax Relief for Personnel Serving in Direct Support of the Afghanistan Combat Zone.** Effective September 19, 2001, the Under Secretary of Defense, Personnel and Readiness certified (memorandum dated December 14, 2001) that all military personnel in Pakistan, Tajikistan, and Jordan are eligible for all combat zone related tax benefits for service in direct support of military operations in the Afghanistan combat zone. Because military personnel in Kyrgyzstan and Uzbekistan were not eligible for imminent danger pay on September 19, 2001, their certification of direct support could not be effective until October 1, 2001. The National Defense Authorization Act, Fiscal Year 2002, December 28, 2001, authorized imminent danger pay retroactively for members serving in Kyrgyzstan and Uzbekistan beginning on September 19, 2001. Consequently, the Under Secretary of Defense, Personnel and Readiness modified the effective date (memorandum dated February 5, 2002) of the combat zone tax relief for military personnel in Kyrgyzstan and Uzbekistan to make them eligible since September 19, 2001.”

**3. Renumber current subparagraph 440103C.5 and all subsequent subparagraphs accordingly.**

**4. In the bibliography, under 440103A.4, add 440103A.5 and the following citation:**

“Executive Order 13239, December 12, 2001”

**5. In the bibliography, under 440103C.4, add 440103C.5 and the following citation:**

“USD (P&R) Memos, December 14, 2001 and February 5, 2002”

**6. In the bibliography, renumber old subparagraph 440103C.5 and 440103C.6 to read 440103C.6 and 440103C, respectively.**